

REMARKS

Entry of the foregoing amendments and favorable consideration of the subject application is respectfully requested in view of the following comments.

In reviewing the specification of this application, Applicants have noted a typographical error with respect to the name of the manufacturer of a piece of equipment used in evaluating the closed cell ratio of the foam layer.

The foregoing amendment to the identified paragraph of the specification corrects this typographical error. Applicants respectfully submit that the amendment has only been made to correct the typographical error in the English specification and that no new matter has been entered.

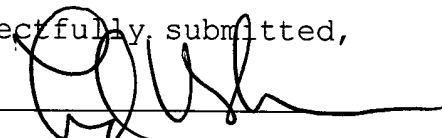
The claims have been amended to eliminate multiple dependencies and to correct improper multiple dependencies, thereby eliminating the multiple dependent claim fee and presenting the claims in proper format for examination. Accordingly, Claim 3 has been amended to depend solely from Claim 1, and new claim 8 has been added as corresponding to the dependency of Claim 3 from Claim 2. Similarly, Claim 6 has been amended to depend solely from Claim 4 and new Claim 9 has been added as corresponding to the dependency of Claim 6 from Claim 5. In addition, Claim 7 has been amended to depend solely from Claim 4, and new Claims 10-12 have been added corresponding to the

dependencies of Claim 7 from Claims 5 and 6 as amended.

Applicants respectfully submit that no new matter has been added by the foregoing amendments and that the application is in condition for allowance.

An early notice of allowance is respectfully requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'L. W. Sherman', written over a horizontal line.

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